GOVERNMENT OF ANDHRAPRADESH

ABSTRACT

Opening of new Major, Minor and Sub-Heads for accounting of Central Goods and Services Tax (CGST) - orders – Issued

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FINANCE(BUDGET.I)DEPARTMENT

G.O.RT.No. 1730 Dated: 03-08-2017

Read the following

Ref: G.O Rt No. 1551 Finance (BUDGET.I) Department Dt: 06/07/2017

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ORDER:

In continuation to the orders issued in the reference cited, the following new major, minor and sub heads of account are adopted under Central Goods and Services Tax (CGST).

Major Head 0005 – Central Goods and Services T ax (CGST)

Minor Head 101 Tax
SH (01) - Collections
SH(02) - Deduct Refunds

102 Interest
SH (01) - Collections
SH(02) - Deduct Refunds

103 Penalty
SH (01) - Collections
SH(02) - Deduct Refunds

104 Fees
SH (01) - Collections
SH(02) - Deduct Refunds

105 Input Tax Credit cross utilization of SGST and IGST
SH (01) - Transfer-in from IGST
SH(02) - Transfer out to IGST

106 Apportionment of IGST-Transfer-in of Tax Component to SGST

107 Apportionment of IGST-Transfer-in of Interest Component

108 Apportionment of IGST-Transfer-in of Penalty Component to SGST

109 Sale proceeds of confiscated Goods
SH (01) - Sale proceeds of confiscated Goods
SH(02) - Fees, Fines and Penalties.

500	Receipts awaiting transfer to other minor heads
800	Other Receipts
	SH (01) - Collections
	SH(02) - Deduct Refunds

The Commissioner of Commercial Taxes and the Director of Treasuries and Accounts are requested to take further action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

K.V.V.SATYANARAYANA
SPECIAL SECRETARY TO GOVERNMENT (B&IF)

To
The Principal Accountant General, AP, Hyderabad
The Commissioner of Commercial Taxes, AP, Vijayawada.
The Director of Treasuries and Accounts, A.P., Ibrahimpatnam.
The Pay and Accounts Officer, A.P., Ibrahimpatnam.
The Director of Works Accounts, A.P., Ibrahimpatnam.
The CTO, Finance Department, AP Secretariat, Amaravathi.

Copy to:
All Finance (Budget/FMU/CASP/CM/DM/NABARD) Sections
All the Departments of Secretariat.
SF/SCs.

//FORWARDED BY ORDER//

SECTION OFFICER